

## Message Text

LIMITED OFFICIAL USE

PAGE 01 TEHRAN 00629 241039Z

11

ACTION TRSE-00

INFO OCT-01 NEA-11 ISO-00 EB-11 L-03 A-01 ABF-01 H-03

AID-20 CIAE-00 COME-00 FRB-02 INR-10 NSAE-00 RSC-01

XMB-07 OPIC-12 SPC-03 CIEP-02 LAB-06 SIL-01 OMB-01

DRC-01 EUR-25 /122 W

----- 073106

R 241015Z JAN 74

FM AMEMBASSY TEHRAN

TO SECSTATE WASHDC 5174

LIMITED OFFICIAL USE TEHRAN 0629

E.O. 11652: N/A

TAGS: EFIN

SUBJ: INCOME TAX TREATY

REF: STATE 014566

1. DEPMINFIN AGAH PROVIDED IRANIAN DRAFT VERSION OF INCOME TAX TREATY WHICH ALLEGEDLY IS BASED ON THE OECD DRAFT TREATY WHICH APPEARS IN A 1963 OECD PUBLICATION. SINCE THE FRENCH AND GERMAN TREATIES WERE NOT YET RATIFIED, AND THEREBY PUBLIC, MINFIN PREFERS THAT WE USE THE DRAFT AS THE STARTING POINT RATHER THAN THE TWO NEGOTIATED TREATIES.

2. EMBASSY POUCHING DRAFT TREATY SEPARATELY TO IRN/NEA.

3. EMBASSY HAS NOT YET HAD A CHANCE TO RAISE SUBJECT WITH MINISTRY OF FOREIGN AFFAIRS, LEGAL DIVISION, SINCE DR. KAZIMI HAS BEEN OUT OF THE COUNTRY ON AN EXTENDED TRIP.  
HELMS

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AGREEMENTS, INCOME TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 24 JAN 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** MorefiRH  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974TEHRAN00629  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** n/a  
**From:** TEHRAN  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740117/aaaaapyr.tel  
**Line Count:** 50  
**Locator:** TEXT ON-LINE  
**Office:** ACTION TRSE  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** STATE 014566  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** MorefiRH  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 19 AUG 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <19 AUG 2002 by elyme>; APPROVED <04-Sep-2002 by MorefiRH>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** INCOME TAX TREATY  
**TAGS:** EFIN, IR, US  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005